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Federal Election Commission Attn: Vicki Davis Washington, DC 20463

Identification Number: C00376665

Reference: Year-End Report (10/01/2013 - 12/31/2013)

Dear Vicki:

We apologize for any inconvenience this error may have caused. The refund to which you refer on Schedule B supporting Line 21 was, in fact, not a contribution from Harris Hillman Special Education School but one from the Tennessee Business & Professional Association made on October 17, 2012. Unable to confirm the legality of the contribution (and suspecting it to be from a prohibited source), we made our best efforts on two occasions to refund the check (see attached letters) to no avail. On October 25, 2012 we issued the Tennessee Business & Professional Association check #1213 for \$2,500. The check was not cashed. After six months, we cancelled the first check and issued another, check #1310, on April 13, 2013. Like the first, it also did not clear. Per 26 U.S.C. 170(c), we later donated the \$2,500 contribution to a government entity, i.e. Metro Nashville Public School Harris Hillman.

Please find the following enclosed:

- A copy of the check and the note received from the Tennessee Business and Professional Association
- First written request of legality and check #1213 sent on October 25, 2012
 - Second written request and check #1310 sent on April 13, 2013

Sincerely.

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Paid for by the Cooper for Congress Committee. Cash and corporate contributions are prohibited as a second contributions or gifts are not deductible for federal income tax purposes.